G. R. S. IX-5]

Previous references.

Q.7. 8/96.

191

(Genuine)

Q.7 File No. 9/96

Serial Nos. 1

Later references.

Q.7 10/96.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Major Part B for

SUBJECT.

Confidential Reports of the Comptroller on ~~the Dept.~~ Mr. Biddulph's audit of Depot Finances

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9/9

E

Entered

W D 88—GPB—50,000—24-7-18

Recommended

No. 35—D. *Encls.* 13. OFFICE OF THE DEWAN OF MYSORE,
Dated Bangalore, 18*th December* 1896.

FROM

THE DEWAN OF MYSORE. Q.7.9-96-1

To

THE RESIDENT IN MYSORE.

SIR,

In continuation of my letters Nos. 21—D. and 25—D., dated 29th September and 15th October last respectively, and with reference specially to the concluding part of para 19 of the first of the letters above quoted, I have the honor to submit herewith a copy* of the Mysore Comptroller's confidential report to me No. B. dated 24th November 1896 together with its enclosures. This report and its accompaniments contain the present Comptroller's explanation of Mr. Biddulph's remarks in paras 50 and 51 of his report dated 13th July 1896. These remarks tend to produce the idea that the Mysore system of accounts has suffered a serious deterioration since the retirement in 1886 of Mr. H. Hudson, who was a special Account Officer deputed by the British Government for charge of the Mysore Accounts in 1863 when the Province was under direct British Administration and who continued in the same office under the restored Native Administration till the date of his retirement in 1886. The Comptroller's explanation is so clear on all points referred to by Mr. Biddulph that I do not wish to comment upon them in any way. I earnestly solicit the favor of your careful study of both Mr. Biddulph's remarks and of the explanation now submitted in the firm hope that you will thereby be able to arrive at the conclusion that the Mysore system of accounts has suffered no deterioration in any direction since the Rendition.

*With 12 spare copies.

I have the honor to be,
Sir,
Your most obedient servant,

K. SHESHADRI IYER,
Dewan.

Referred to Secretariat

(17)

Office of the Dewan of Mysore

Dated. Bangalore, 18th December 1896

No. 35/D Encl: 13.

979-96-1

To

The Resident in Mysore,

Sir,

- In continuation of my letters Nos. 21-D and 25-D dated 29th September and 15th October last, respectively, and with reference specially ~~and with reference specially~~ to the concluding part of para 19 of the first of the letters above quoted, I have the honor to submit herewith a copy[x] of the Mysore Comptroller's confidential

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its accompaniments contain
the present Comptroller's ex-
-planation of Mr Biddulph's
remarks in paras 50 and
51 of his report dated 13th
July 1896. These remarks
tend to produce the idea
that the Mysore System of
accounts has suffered a
serious deterioration since
the retirement in 1886 of
Mr H. Hudson who was a
special Account officer
deputed by the British Gov.
-ernment for charge of the
Mysore Accounts in 1863

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under direct British Ad-
-ministration and who
continued in the same
office under the restored
Native administration till
the date of his retirement
in 1886. The Comptroller's
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-dulph's remarks and of
the explanation now sub-
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that you will thereby be
~~of~~ able to arrive at the

conclusion that the Jaypore System of Accounts has suffered no deterioration in any direction since the Rendition.

I have &c

W

Dewan.

Confidential.

OFFICE OF THE COMPTROLLER,
MYSORE GOVERNMENT,
BANGALORE, *24th November 1896.*

No. B. *Enc. 2*

FROM
THE COMPTROLLER,
MYSORE GOVERNMENT.

To
RAJYA DHURANDHARA
SIR K. SHESHADRI IYER, K.C.S.I.,
DEWAN OF MYSORE.

SIR,

I beg to acknowledge receipt of your confidential D. O. letter, dated 12th September 1896, forwarding extracts of paras 48 to 51 and 58 of Mr. Biddulph's report of inspection of the accounts of my office with its Appendices D, E and F, and to submit the following explanations on the several points therein referred to.

2. In paras 48, 49 and 50 Mr. Biddulph has made the general statement that prior to 1886 the system of account adopted generally for the rest of British India was more or less followed in the Mysore Administration, though not very rigidly, and that from that year "onward "there has been an increasing tendency to "arrive at results by short cuts, and to take "it for granted that the British system is "too elaborate for a small administration like "Mysore". In the succeeding para he states that, while, generally speaking, the rules and procedure laid down in the Civil Account Code have been followed, a certain amount of discretion has been unwisely exercised, and "certain checks and intermediate pro-"cesses which have *seemed* superfluous, but "which are really absolutely indispensable, "have either not been adopted or have been "abandoned to the complete destruction of "the system as a whole".

3. Rather than encumber this letter with details regarding the defects noticed by Mr. Biddulph I have preferred to offer, as far as is possible to do so from the books and accounts maintained in this office from the commencement, detailed explanations against every paragraph in the Appendices D and E printed in juxta-position for convenience of reference, which I beg to submit herewith. I reserve for a later submission my explanations regarding his remarks in Appendix F—Analysis of Outstanding Advances Recoverable—which from their very nature require closer investigation and more time, and I do not wish to delay the submission of this report on that account.

4. *The most important omissions and defects* pointed out by Mr. Biddulph have been analysed and classified in the form of a Statement No. 1, *Class I* of which refers to clerical omissions, errors, delays, &c., not unusually found in a detail inspection and examination of any large office. This does not affect either the system or accuracy of the accounts, nor is there any definite codal standard of efficiency with which comparison could be made. I may, however, add that during the year 1894-95—to the accounts of which Mr. Biddulph applied the test audit—and in the early part of 1895-96, my office had to work under very great pressure, owing to the preparation of the requisite statements and figures for the Dewan's Financial Memorandum, dated 27th March 1895, and later on to the closing of the Annual Accounts for the next Dasara which in that year came off in September, three weeks earlier than in any year since the change in the official year was made, and to the unfortunate death after a long period of sick leave of two of my best senior Accountants in charge of the Book and Compilation Branch and Departmental Accounts. The sick list in my office was also unusually heavy, myself having been absent owing to illness for several days.

Class II of the statement refers to the omission to maintain certain registers, returns, &c., for audit and other purposes in the form prescribed for British Account Offices. The necessity for every one of the deviations, where there have been such, has been fully explained in its place in the Appendices. The omission to maintain some of them is due to their not having been required in this province as therein explained.

Class III of the statement refers to the omission of certain intermediate accounts, statements, checks, &c., which I have exhibited in Statement No. 2, showing when they were prescribed and under what Rules and Regulations. If these are the "checks and intermediate processes," which "have either not been adopted or have been abandoned to the complete destruction of the system as a whole," it will be seen from this statement that 50 per cent of them had been prescribed before 1874 and all but one ordered before 1881. As I have no copy of the 3rd edition of Volume II of the Civil Account Code or the correction slips issued thereon, I cannot say whether this also had not been prescribed before 1886. From the internal evidence afforded by the old bound books and accounts of this office which I have examined, I find that every one of these omissions existed in the accounts of eleven conse-

cutive years 1874 to 1886, the year in which Mr. Hudson retired, and that for many of the prescribed procedure local substitutes suited for the requirements of the province had been introduced by him and maintained without any modification as explained against paras 54, 55, 201, 203, 204 250, 251 of Appendix D and para 66 of Appendix E.

Class IV of Statement No. 1.—Supervision—of which it is stated there is an entire want. Another Statement No. 3, shows all instances of omissions of checks and supervision noticed in the Appendices D & E and the periods when, and the authority under which, the rules prescribing such personal supervision and checks were issued. It also shows that all of them except one relating to the Treasury Abstracts, the exact period of the introduction of which I have not been able to trace, had been prescribed before 1884 and some of them even before 1874. On a careful inspection of the books and accounts of this office I find that all of them had been omitted from 1874 to 1886.

5. ***System of Account.***—As explained against para 43 of the Appendix D the arrangements and division of work in this office was not elaborated as fully as is prescribed for British Account offices, nor was a staff of Examiners and Superintendents maintained to meet the requirements of such detailed division. The arrangement has all along been to have a group of men under the Manager of the office (who may be taken to rank with Chief Superintendents elsewhere), to audit all the bills accompanying the Treasury Accounts and pass them through the respective Audit Registers under his initials. These audited bills are sent to another set of men called District Adjusters (one for each Disburser) whose duty it is to compile the Classified Abstracts from the bills so audited. These Abstracts are then passed on to a Senior Accountant who, with the help of one or two intelligent junior men, posts the Detailed Books and Consolidated Abstracts and finally writes up the Journal and Ledger Accounts. As no Examiners or Superintendents were maintained, the best and the most experienced men in the office were selected for compiling not only the District Classified Abstracts but also the Detail Books and Consolidated Abstracts. Since 1886 my Assistants have actually passed nearly 57 per cent of these Abstracts as shown in the statement attached to Appendix D against para 43 thereof. This accounts for the initials of the compilers alone being found on these abstracts as noticed by Mr. Biddulph, for under the

above arrangement they were also the Examiners and we had no staff of separate Examiners. An Examiner had, however, been employed on the staff of this office between the years 1874 and 1879, who, in addition to the preparation of the accounts of Public Works and Railway Departments, had assigned to him the examination of nine Treasury Accounts with his own departmental accounts. Even in these years the initials of an Examiner are observed only on the Treasury Abstracts, and not on the Detail Books. None of the Classified Abstracts for these and subsequent years nor for those of previous years had been passed by a Gazetted Officer. Since 1886, however, 57 per cent of these abstracts as stated above had been passed by my Assistants. The appointment of Examiner was abolished in 1879 and was not resuscitated by Mr. Hudson.

6. I have appended to this letter two more Statements one for Accounts,—No. 4, and another for Audit,—No. 5, showing the number of accounts, &c., maintained, the form in which they were kept, and the extent of supervision and check each had received, the cost of establishment as compared with the Revenue and other Receipts and Disbursements under all accounts during four periods 1873, 1878, 1885 and 1895, *i. e.*, the years in which Mr. Taylor, and Sir James (then Mr.) Westland inspected the office, the year at the close of which Mr. Hudson retired, and the year to the accounts of which Mr. Biddulph applied the test audit according to the latest standard of the British Code. These statements speak for themselves and show at one glance the increase of work during recent years.

7. Of the defects and omissions noticed by Mr. Biddulph and shown in my Statement No. 2, only two, *viz.*, that in regard to the Audit of Local Remittances, and that in regard to Transfer Entry, are referred to by the Comptroller General, Calcutta, in his letter No. 142, dated 8th May 1873, conveying instructions upon the report of Mr. Taylor's inspection of this office in 1872-73 in which he instructed Mr. Hudson to follow the rules laid down in his Circular Orders. Mr. Hudson, in reply, stated in para 2 of his letter No. 1706, dated 14th August 1873, that for Remittances between Taluk and District Treasuries, the Registers he had prescribed afforded a complete means of check and that the corresponding debits and credits on account of them and other remittances were duly checked in his office. Though the Circular Order prescribing rules on this subject had been received in June 1867, fully six years before the date of this

inspection, Mr. Hudson preferred his own method to that prescribed in the above Circular Order, for even in 1878 the same deviation was referred to in paras 35 to 40 of the Comptroller General's letter No. 166, dated 26th April 1878, issued on Sir James (then Mr.) Westland's inspection report. In acknowledging the receipt of Mr. Hudson's letter above referred to, the Comptroller General in his letter No. 1354, dated 5th March 1874, did not object to the procedure adopted by Mr. Hudson nor insist upon the adoption of the prescribed rules. As regards the Transfer Book, it is stated in para 17 of Mr. Hudson's letter that the instructions in Circular No. 148 of 1st June 1873 are being followed.

8. Sir James (then Mr.) Westland inspected this office in 1878. No copy of his report was received in this office, though such a report would have been of great use as a guide. Among the various defects and omissions noticed on this occasion, the same two defects formed subjects of comment in the Comptroller General's instructions, *vide* paras 35 to 40 and 50 of his letter No. 166, dated 26th April 1878. Mr. Hudson did not reply to the Comptroller General's letter as he did on the previous occasion, nor did he adopt the British rules as regards Remittances or elaborate the system of Transfer Entry as therein advised. The Registers, Accounts and Books maintained subsequent to this period, and up to the date of Mr. Hudson's retirement, clearly show that the local method was not replaced by the procedure prescribed for British Account Offices.

9. It may, therefore, be presumed that Mr. Hudson always kept in view the advice originally given by the Comptroller General in his letter of 8th May 1873, and the policy of the local Government, and introduced only the more essential and important accounts and checks prescribed in the British system, omitting such of those intermediate Statements, Returns and Registers as he considered superfluous and not absolutely required for this small Administration, and substituted for the rest a procedure suited to the local requirements. Following the same policy, he did not introduce into this office the elaborate organization and division into departments and sections prescribed and maintained elsewhere. Taking charge of an organized office, worked on a system which did not appear to have been considered as insufficient for the requirements of this province during the long period of trial and adaptation under the control and direction of the British Financial Department, as my predecessor did from Mr. Hudson under whom he had

received varied training for two years as his Assistant, it would have been presumptuous on the part of both my predecessor and myself to have recommended an elaboration involving considerable cost, on the ground that the British Account Code and the procedure in British Account Offices which had not been followed here in their entirety, required such elaboration.

10. Many reforms, however, involving no extra cost, were undertaken before aiming at the British codal standard of efficiency.

They were :—

(1) The compilation of the Rules and Circular Orders issued by Mr. Hudson for the guidance of Taluk and District Treasuries, supplementary to and in elucidation of the Standing Rules relating to Treasury Procedure, &c., omitting obsolete ones.

(2) The publication and issue of the "Mysore Service Regulations" based upon the lines of the British Service Regulations both in the English and Kanarese languages.

(3) The preparation of an Account Manual both in English and the Vernacular for the guidance of the Sub-Treasuries. This is not yet completed.

(4) Re-organization of the office establishment and the grading of the Accountants and Auditors.

(5) Compilation and publication in 1891 of a History of Gazetted Officers for the first time after the Rendition.

(6) The introduction of an independent examination in the Civil Account and Financial Codes as a qualification for Local Service and especially for all Accountants in District Treasuries and in this office.

(7) The analysis and adjustment of differences in the balances that had accumulated, (some from the very formation of the office) noticed by the Comptroller General in his letter No. 166, dated 26th April 1878. Most of them have been analysed and Memoranda of proposed adjustments drawn up ; two of which Mr Biddulph has been pleased to embody in para 279 of his Appendix E.

Others have been traced and are waiting adjustment.

11. I do not know from what quarter emanated the suggestion that the "Civil Account Code is too elaborate and formidable a compilation for the needs of so small an administration" like Mysore. As stated above, the various chapters applicable to Mysore were prescribed for the Local Service Examination and a compilation of the Account Code was commenced so early as 1893, when an application was made to Government for permission to publish an Account Code for this province, taking from the British Code bodily such of the rules as were already in force in this province, modifying some of them to suit the local requirements and omit-

ting those that were not applicable. Before sanctioning such a proposal, the Government thought the permission of the Comptroller General was necessary, as the Codes were issued under his orders. Permission for the compilation of the 1st volume was accorded but was withheld in the case of the 2nd, thus retarding further progress. A modified draft edition of the 1st volume is ready, which I am informed was seen by Mr. Biddulph.

12. It will thus be seen that since 1886 the tendency has been to codify in all directions and to strive to adopt and assimilate the British system and procedure as much as is possible without entailing any extra expenditure on that account and not from that year onwards, as remarked, to take "short cuts" other than those which had not already existed. From the foregoing facts and detailed explanations furnished in Appendices D and E it will further be evident that no discretion of any kind has been exercised either in modifying or omitting any procedure or practice introduced before that year; that no account or process once introduced by Mr. Hudson has ever been "*abandoned*" afterwards; that all the omissions of intermediate Statements, Registers and Processes now noticed did exist prior to 1886, though the rules in regard to them had been prescribed and followed in British Account Offices long before that year; that the same amount of personal supervision exercised before 1886 has continued to be bestowed, though since 1886 the bulk of the work both in the number and volume of accounts maintained has almost doubled itself without practically any increase of the cost of establishment or of the strength of this office; that in the matter of the accounts themselves many of the accumulated differences of the long period before 1886 have since been traced and adjusted or got ready for adjustment; and that with so much pressure of work, both ordinary and special, attempts have been made to consolidate and codify the rules and procedure in various matters for which Codes and Consolidated Rules exist in the British Account Department.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

STATEMENT

Section of Report.	Class I. Clerical omissions, errors, delays, &c., and defects not unusual in any large office.					Class Omissions of Registers, audit and	
	Repetition.	Generalization from individual cases.	Apparent omissions or substitution of local forms for codal ones.	Real defects.	Total No. of defects	Repetition.	Generalization from individual cases.
Appendix D.							
1. Lists of Establishment ...	...	8;11	4;5	1;9	6	12	...
2. Establishment Audit Registers.	...	...	...	...	...	...	23;25 26;29;31
3. Contingent Audit Register ...	...	...	...	...	...	35	39
4. Travelling Allowance Register.	...	...	...	...	...	...	...
5. General System of Audit and treatment of Classified Abstracts	...	...	...	..	...	57	...
6. Huzur Treasury ..	...	...	...	...	...	...	...
7. Gazetted Audit Branch ...	...	...	...	...	...	...	...
8. Pension Department ...	...	...	...	93;112	2	...	104
9. Revenue Survey ...	...	...	...	...	...	...	...
10. Forest Accounts ...	...	...	...	133	1	...	...
11. Excise Revenue ...	...	...	...	..	..	...	...
12. Book and Compilation Department	210 to 215	...	...	183;209	8	...	..
13. Loans ...	...	...	...	...	...	...	...
14. Local Funds ...	...	...	...	...	...	...	...
15. Resource Department ...	...	...	...	...	...	...	...
16. Bill Audit ...	...	...	...	...	...	...	...
17. Military Department ...	...	..	...	...	...	...	...
18. Objection Books ...	...	...	...	...	...	...	...
19. Record Department ...	286;295;296	283;284;285	287;288;289	282;293;294	12	...	...
20. Deposits (Appendix E.) ...	...	...	...	..	...	..	...
Total ...	...	...	...	...	29	...	...

Note.—The figures in this Statement denote the numbers of

NO. 1.

II. Returns, &c., maintained for other purposes.			Class III. Omissions of intermediate Accounts, Statements, &c.					Class IV. Omissions of Checks and Supervision.				
Apparent omissions or substitution of local forms for codal ones.	Real defects.	Total No. of defects.	Repetition.	Generalization from individual cases.	Apparent omissions or substitution of local forms for codal ones.	Real defects.	Total No. of defects.	Repetition.	Generalization from individual cases.	Apparent omissions or substitution of local forms for codal ones.	Real defects.	Total No. of defects.
2;6;7;10;13	...	6	...	...	...	...	...	...	...	18	...	1
15;16;18;24 28;32	27	12	...	...	...	...	...	...	...	...	...	...
36;38	...	4	...	...	...	...	...	...	...	...	...	...
41;42	...	2	...	...	...	...	...	...	...	...	...	...
50;56	...	3	...	...	55	54	2	48	...	43;44; 47	...	4
...	...	...	...	...	...	...	...	73	...	...	...	1
78	83;84	3	...	85	...	...	1	...	...	79	105	1
100	101;102; 111	5	...	...	...	...	...	...	...	91;108	90;103	5
...	...	...	114	...	...	...	1	...	...	...	...	...
...	...	...	125	...	...	...	1	...	130	...	132	2
...	...	...	...	...	...	...	...	...	...	...	...	...
217	...	1	196;203; 204	...	201	206;219	6	202	...	191	218	3
...	...	...	220	226;228	...	...	3	...	...	229	...	1
...	...	...	235	...	...	...	1	...	...	...	...	...
242;243	...	2	...	...	...	247	1	...	...	...	...	...
258	...	1	...	...	...	250;251	2	...	...	248;249	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...
..	272	1	270	...	...	269	2	266;267 273;275	281	265;276	271	7
290	...	1	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	66	1	...	...	...	...	...
...	...	41	...	...	...	...	21	...	...	...	...	27

the paragraphs in Appendices D & E of Mr. Biddulph's report.

STATEMENT NO. 2.

	Serial No.	Para of Appendices D and E.	*Class III of Statement No. 1.* Omission of Intermediate Accounts, Registers, Statements, &c.	When prescribed.
Appendix D			CLASSIFIED ABSTRACT.	
	1	54	No Check Register of Remittances is kept ...	Comptr. Gen's. Cir. No 149, dated 15th June 1873.
			TRANSFER BOOK.	
	2	55, 206	Only Elementary System maintained	Do, No. 148, dated 1st June 1873 and No. 163, dated 15th March 1874.
			CONSOLIDATED ABSTRACT.	
	3	201	Disbursers' Sheet not kept	Do, No. 211, dated 20th July 1875.
			RETURNS.	
	4	219	No Monthly Broad Sheet kept	Do, No. 149 of 15th June 1873.
			DEPARTMENTAL BALANCES.	
	5	247	No Detailed Balance Statement obtained	C. A. Code Chapter 56 of 1878.
			BILL AUDIT.	
	6	250	No old Bill Lists kept	Do, Chapter 40 of 1881.
		251	No Monthly Agreement Sheet kept	Comptr. Gen's. Cir. No. 144, dated 12th May 1873.
			OBJECTION BOOKS.	
	7	269	Abstract of Objections not maintained	Do, No. 149 of 15th June 1873.
Appendix E.			DEPOSITS.	
	8	66.	No Proof Sheets have been kept	Do, No. 196, dated 17th January 1875.

NO. 1.

II. Returns, &c., maintained for other purposes.			*Class III.* Omissions of intermediate Accounts, Statements, &c.					*Class IV.* Omissions of Checks and Supervision.				
Apparent omissions or substitution of local forms for codal ones.	Real defects.	Total No. of defects.	Repetition.	Generalization from individual cases.	Apparent omissions or substitution of local forms for codal ones.	Real defects.	Total No. of defects.	Repetition.	Generalization from individual cases.	Apparent omissions or substitution of local forms for codal ones.	Real defects.	Total No. of defects.
2;6;7;10;13	...	6	...	...	...	...	...	...	...	18	...	1
15;16;18;24 28;32	27	12	...	...	...	...	...	...	...	...	...	...
36;38	...	4	...	...	...	...	...	...	...	...	...	...
41;42	...	2	...	...	...	...	...	...	...	...	...	...
50;56	...	3	...	...	55	54	2	48	...	43;44; 47	...	4
...	...	...	...	...	...	...	...	73	...	...	...	1
78	83;84	3	...	85	...	...	1	...	...	79	105	1
100	101;102; 111	5	...	...	...	...	...	...	...	91;108	90;103	5
...	...	...	114	...	...	...	1	...	...	...	...	...
...	...	...	125	...	...	..	1	...	130	...	132	2
...	...	...	...	...	...	...	...	...	...	...	...	...
217	...	1	196;203; 204	...	201	206;219	6	202	...	191	218	3
...	...	...	220	226;228	...	...	3	...	...	229	...	1
...	..	...	235	...	...	...	1	...	...	...	...	...
242;243	...	2	...	...	...	247	1	...	...	...	...	...
258	...	1	...	...	...	250;251	2	...	...	248;249	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...
..	272	1	270	...	...	269	2	266;267 273;275	281	265;276	271	7
290	...	1	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	66	1	...	...	...	...	...
...	...	41	...	...	...	...	21	...	...	...	...	27

he paragraphs in Appendices D & E of Mr. Biddulph's report.

STATEMENT NO 3

Serial No.	Para of Appendix D	*Class IV of Statement No. 1.* Omission of Checks and Supervision.	When prescribed.
		ESTABLISHMENT AUDIT REGISTER.	
1	18	Money column, &c., not attested by Superintendent ...	C. A. Code V, II. 1878.
		CLASSIFIED ABSTRACTS.	
2	43	General Statement of Account bears no evidence of examination or of being passed by a Gazetted Officer.	Comptr.-Gen.'s Cir. No. 211, dated 20th July 1875.
3	44	The memo at foot of the General Statement has not been initialled by Examiner or Detail Book-keeper.	
4	47, 132	The Classified Abstracts not passed by a Gazetted Officer.	
		GAZETTED AUDIT.	
5	79	Some of the entries not initialled by a Gazetted Officer.	Comptr.-Gen.'s Cir. No. 169, dated 12th April 1874.
		PENSION DEPARTMENT.	
6	90, 91	The Gazetted Officer does not verify one or two entries.	Art. 13, Chapter 37 of C. A. Code, 1878.
7	103	The opening entries not initialled by a Gazetted Officer.	Art. 10, Chapter 39 of C. A. Code, Vol. II, 1884.
8	105, 108	The Register of Gratuities not reviewed by a Gazetted Officer once a quarter.	C. A. Code, Vol. II, 1878.
		DETAIL BOOKS.	
9	191	The postings not examined and initialled by Poster and Checker.	Comptr.-Gen.'s Cir. No. 211, dated 20th July 1875.
		BOOKS.	
10	218	There is no definite detailed "Review of Balances" ...	Comptr.-Gen.'s Cir. No. 207, dated 25th June 1875.
		LOANS.	
11	229	No control over the Loan Account	
		BILL AUDIT.	
12	248, 249	Issue List not reviewed by a Superior Officer ...	Comptr.-Gen.'s Cir. No. 144, dated 1st May 1873.
		OBJECTION BOOKS.	
13	265, 276, 271	Quarterly Review of balances not made	Comptr.-Gen.'s Cir. No. 14, of 15th June 1873.

STATEMENT NO 4.

ACCOUNT BRANCH.

Comparative List of Registers maintained in this office showing in what form and by whom examined and passed.

	Mr. Taylor's inspection 1872-73.	Sir James (then Mr.) Westland's inspection 1877-78.*	Mr. Hudson's retirement 1884-85.	Mr. Biddulph's inspection 1894-95.
	RECEIPTS— Service Heads ... 109,96,690 Public Debt ... 221,91,340 ——— 331,88,030 EXPENDITURE— Service Heads... 101,31,142 Public Debt ... 226,44,848 ——— 327,75,990 **6,59,64,020**	RECEIPTS— Service Heads 75,67,828 Public Debt ... 531,89,799 ——— 607,57,627 EXPENDITURE— Service Heads ... 168,79,034 Public Debt ... 439,45,521 ——— 608,24,555 *This was Famine year **12,15,82,182** The figures for 1876-77 were Rs. 75,375,882 1875-76 75,814,925	RECEIPTS— Service Heads... 106,65,632 Public Debt ... 240,41,253 ——— 347,06,885 EXPENDITURE— Service Heads... 106,13,335 Public Debt ... 240,98,689 ——— 347,12,024 **6,94,18,909**	RECEIPTS— Service Heads ... 181,50,708 Public Debt ... 499,42,662 ——— 680,93,370 EXPENDITURE— Service Heads ... 164,65,159 Public Debt ... 515,94,021 ——— 680,59,180 **13,61,52,550**
	Comptroller & his Estabt.,— Cost per month ... **3,430**	Comptroller & his Estabt.,— Cost per month ... **3,690**	Comptroller & his Estabt.,— Cost per month ... **3,705**	Comptr. & his Estabt.,— Cost per month ... **4,445** Deduct— Rs. (1) Local Fund Branch ... ... 287 (2) Excise Branch ... ... 250 (3) Moiety of Pay of Chief Assistant ... ... 175 712 **712** Net cost per month General Branch .. **3,373**

Serial No.	Description of the accounts.	Form maintained.	Examined by.	Passed by.	Form maintained.	Examined by.	Passed by.	Form maintained.	Examined by.	Passed by.	Form maintained.	Examined by.	Passed by.
1	Classified Abstracts of Receipts and Disbursements.	Local ...	None ..	None ...	Codal	Exar. appointed in 1874-75, & dispensed with in 1878-79	None ...	Codal ...	None ..	None ...	Codal ...	57 % by Assistant Comptroller & Chief Assistant.	57 % by Assistant Comptroller and Chief Assistant.
2	Objection Stats. Adjustments and Balance Statements were combined with Treasury Accounts.	Local ...	None ...	None ...	Codal ...	Ditto ...	None ...	Codal ...	None ...	None ...	Codal ...	Ditto ...	Ditto ...
3	Detail Books ...	Codal...	None ...	None ...	Codal ...	None ...	None ...	Codal ...	None ...	None ...	Local†..	Chief Assistant & Asst. Comptr.	Comptroller.
4	Consolidated Abstracts ...	Codal ...	Chief Asst. ...	Comptroller ...	Codal ...	Chief Asst. ...	Comptroller ...	Codal ...	Chief Asst. ...	Comptroller ...	Local†...	Chief Assistant ...	Comptroller.
5	Transfer Book				Codal ...	Entries under initials of Comptr. ...	Entries under initials of Comptr. ..	Codal ...	Entries under initials of Comptr. ...	Entries under initials of Comptr.	Codal ..	Entries by Gazd. Offirs. concerned.	Entries by Gazetted Officers concerned.
6	Journal	Codal .	Chief Asst. ...	Comptroller ...	Codal ...	Chief Asst. ...	None ...	Codal ...	Chief Asst, ...	Comptroller ..	Codal ...	Manager ..	Comptroller.
7	Ledger	Codal ...	Chief Asst. ...	Comptroller ...	Codal ...	Chief Asst. ..	None ...	Codal....	Chief Asst.. ...	Comptroller ...	Codal ...	Manager ...	Comptroller.

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...	Register of Schedules received	...	Local	...	Senior Acct.	Senior Acct.	...	Local	...	Senior Acct.	
22	Munsiffs' Audit Register	...	Codal	...	Manager	Manager	...	Codal	...	Manager	...
23	Amildars' Audit Register	..	Codal	...	Do	Manager	...	Codal	...	Do	...
24	History of Services	...	...				Codal	...	Do	...	Comptr.
25	Register of contributions on account of Lent Officers.						Codal	..	Do	...	Comptr.
26	Do lent to Railway jaghirs, etc.						Codal	...	Do	...	Manager.
27	Civil List ...	...	...				Local	...	Do	...	Comptr.
28	Quarterly Gradation List		...				Local	..	Do	..	Comptr.
29	Register of Railway receipts and payments.						Local	..	Do	..	Manager.
30	Establishment Register of Taluk Branch Schools.						Codal	...	Do	..	Manager.
31	Register of Permanent Pay Orders of anticipatory pensions.						Codal without the Aud. Reg. combined.		Do	...	Comptr.
32	Audit Register of anticipatory pensions.						Separate register maintained as for ordinary pension.		Do	...	Manager.
33	Work Register of Muzrai buildings.						Local	...	Do	...	Manager.
34	Establishment Register of 8 districts, 1 sub-division and 2 cities.						Codal	...	Chief Asst.	...	Pre-Audit passed by Comptr. and Post Audit by Chief Assistant.
35	Contingent Register ...	..					Codal	...	Chief Assistant	...	Chief Assistant.
36	Travelling Allowance Register	...					Codal	...	Chief Assistant	...	Comptr.
37	Public Works Register ...	..					Local	...	Senior Accountant.		Chief Assistant.
38	Establishment Register of 9 circles	...					Codal	...	As in Municipal.		As in Municipal.
39	Contingent Register do	...					Codal	...	As in Municipal.		As in Municipal.
40	Travelling Allowance Register.	...					Codal	...	As in Municipal.		As in Municipal.
41	Public Works Register ...	...					Local	...	As in Municipal.		As in Municipal.
	Local Funds General.										
42	Public Works Register for 8 districts.						Local	...	As in Municipal.		As in Municipal.

Municipal.

District Funds.

STATEMENT NO. 5.

AUDIT BRANCH

Comparative Lists of Registers maintained in this office showing in what form and by whom examined and passed.

	Mr. Taylor's inspection 1872-73.	Sir James (then Mr) Westland's inspection 1877-78.*	Mr. Hudson's retirement 1884-85.	Mr. Biddulph's inspection 1894-95.
	RECEIPTS.— Service Heads... 1,09,96,690 Public Debt ... 2,21,91,340 —3,31,88,030 EXPENDITURE.— Service Heads.. 1,01,31,142 Public Debt ... 2,26,44,848 —3,27,75,990 6,59,64,020	RECEIPTS.— Service Heads ... 75,67,828 Public Debt ... 5,31,89,799 —6,07,57,627 EXPENDITURE.— Service Heads .. 1,68,79,034 Public Debt ... 4,39,45,521 —6,08,24,555 *This was Famine Year 12,15,82,182 Figures for 1876-77 were Rs.75,375,882 1875-76 7,58,14,925	RECEIPTS.—Service Heads ... 1,66,65,632 Public Debt ... 2,40,41,253 3,47,06,885 EXPENDITURE.—Service Heads. 1,06,13,335 Public Debt ... 2,40,98,689 3,47,12,024 6,94,18,909	RECEIPTS.—Service Heads ... 1 81,50,708 Public Debt ... 4,99,42,662 —6,80,93,370 EXPENDITURE—Service Heads ... 1,64,65,159 Public Debt ... 5,15,94,021 —6,80,59,180 13,61,52,550 Comptroller and his establishment cost per month 4,445 Deduct— Rs. (1) Local Fund Branch .. .. 287 (2) Excise Branch .. ... 250 (3) Moiety of Pay of Chief Assistant 175 712 712
	Comptroller and his establishment cost per month .. /3,4	Comptroller and his establishment cost per month ...3,690	Comptroller and his establishment cost per month. 3,705	Net Cost per month General Branch ... Rs. 3,733

Serial No.	Description of the accounts.	Form maintained.	Examined by.	Passed by.	Form maintained.	Examined by.	Passed by.	Form maintained.	Examined by.	Passed by.	Form maintained.	Examined by.	Passed by.
1	Gazetted Audit Regr. ...	Prescribed Local ...	Manager ...	Pre-Audit by Comptr. & Post Audit by Chief Asst. Money columns not initialled.	Prescribed Local.	Manager ...	Pre-Audit by Comptr. & Post Audit by Chief Asst. & Manager from 1878-79 Money columns not initialled.	Codal ...	Manager ...	Pre-Audit by Asst. Comptr Post Audit by Manager. Money columns not installed.	Codal ...	Manager ..	Pre-Audit by Comptroller & Post Audit by Manager. Money columns initialled by Asst. Comptr.
2	Establishment Regr. ...	Local ...	Manager ...	Chief Asst.	Local ...	Do ...	Chief Asst., & Manager from 1878-79.	Codal form with cages or 1 year instead of four.	Do ..	Manager ...	Same as 1884-85	Do ..	Manager.
3	Contingent Regr. ...	Local embodied in Estab Regr.	Manager ...	Chief Asst. ...	Separately Codal Form.	Do ...	Do ...	Codal Form.	Do ..	Do ...	Codal ...	Do ..	Do
4	Palace Estab. Regr. ...	Local ...	Manager ...	Do ...	Local ...	Do ...	Do ...	Local ...	Do ..	Do ..	Local ...	Do ...	Do.
5	Palace Pension Regr. ...	Local with P. P.O.Regr. combined.	Manager ...	Do ...	Local ..	Do ...	Do ..	Local ...	Do ..	Do ...	Local ...	Do ..	Do
6	Rev. Survey Estab. Regr....	Local ...	Manager ..	Do ...	Local ...	Do ...	Do ...	Codal ..	Do ...	Do ...	Codal ..	Do ...	Do
7	Rev. Survey Contingent Regr.	Local combined with Estab. Regr.	Manager ..	Do ...	Codal Form.	Do ...	Do ...	Codal ..	Do ...	Do ...	Codal ...	Do ...	Do
8	Travg. Allowance Audit Regr.	Local ...	Manager ...	Comptr. ...	Local ...	Do ...	Comptr. ...	Codal ...	Do ...	Comptr. ...	Codal ...	Do ...	Comptroller.
9	Regr. of Pension applications received. ...	Local ...	Accountant	Accountant ...	Local ...	Accountant.	Accountant ...	Local ...	Accountant	Accountant ...	Local ...	Accountant	Accountant.
10	Regr. of P. Pay Orders sanc- ...	Codal ...	Manager ...	Comptr. ...	Codal ...	Manager ...	Comptr. ...	Codal ...	Manager	Comptr.	Codal	Manager	

	Regr. of Political Pensions ...	Local ...	Manager ...	Comptr. ...	Local ...	Manager ...	Comptr. ..	Local ...	Manager ...	Comptr. ...	Local ...	Manager ...	Comptroller.
12	Audit Regr. of Ordinary Pensions ...	Codal ...	Chief Asst. & Manager.	Chief Asst. & Manager.	Codal ...	Chief Asst. & Manager.	Chief Asst. & Manager.	Codal ...	Manager & Senior Accountant.	Manager & Senior Account.	Codal ...	Manager & Senior Accountant.	Manager and Senior Accountant.
13	Audit Regr. of Political Pensions ...	Codal ...	Do ...	Do ...	Do ...	Do ...	Do ...	Codal ...	Do ..	Do ...	Codal ...	Do ...	Do
14	Work Regr. of repairs and construction of minor civil buildings. ...	Local ...	Manager ...	Manager ...	Local ...	Manager ...	Manager ...	Local ...	Manager ...	Manager ...	Local ...	Manager ...	Manager.
15	Schedules of establishment ...	Codal ...	Dist. Auditors no initials or certificate.	Dist. Auditors no initials or certificate.	Codal ...	Dist. Auditors no initials or certificate.	Dist. Auditors no initials or certificate.	Codal. ...	Dist. Auditors no initials or certificate.	Dist. Auditors no initials or certificate.	Codal ..	Dist. Auditors no initials or certificate.	Dist. Auditors no initials or certificate.
16	P. P. Orders and Audit combined Regr. of Gratuities	Codal ...	Manager ...	Comptr. ...	Codal ...	Manager ..	Comptr. sometimes by Probationer.	Codal ...	Manager ...	Comptroller and Assistant Comptroller.	Codal ...	Manager ...	Comptr.
17	Schedules of Acctt.-General's Payments. ...	Prescribed by Acctt. General.	Manager ...	Comptr. ...	Prescribed...	Manager ...	Comptr. ...	Prescribed...	Do ...	Comptr. ...	Prescribed ..	Do ...	Comptr.
18	Village School Estabt. Regr. ...	Local ...	Chief Asst. & Manager	Chief Asst. & Manager.	Codal ...	Do ..	Manager ...	Codal ...	Do ...	Manager.
19	Register of Permanent Pay Orders of Military Pensioners.	Local ...	Do ...	Comptroller ...	Local ...	Do ...	Comptr.
20	Audit Register of do	Codal	Codal ...	Do ...	Manager. Senior Accountant.
21	Regr.												

	48	Charity Fund Accounts ...	do. ...	Ditto ...	Ditto
	49	Ursu' Deposit Accounts ...	do. ...	Ditto ...	Ditto
	50	Princess Jaya Lakshmi Ammanni's Account.	do. ...	Ditto ...	Ditto
	51	Account of Empress Girls' School at Tumkur.	do. ...	Ditto ...	Ditto
	52	Maharaja's Scholarship Fund Account.	do. ...	Ditto ...	Ditto
	53	Vaccine Institute Account ...	do. ...	Maintained by Sr. Accountant.	Senior Accountant.
Dist' Municipal Fund.	54	Monthly Classified Abtracts of Receipts and Expenditure.	Local ...	Chief Assistant ...	Chief Assistant.
	55	Objection Statements ...	Codal ...	Sr. Accountant in charge of Muni. Account.	Senior Accountant in charge of Muni. Account.
	56	Annual Accounts ...	Local ...	Chief Assistant ...	Comptroller
	57	Consolidated monthly statement.	Local ...	Ditto ...	Chief Assist
	58	Register of Adjustments ...	Local ..	Ditto ...	Ditto
	59	Consolidated Annual Statement.	Local ...	Ditto ...	Ditto
		Arrack.			
Excise.	60	Duty Register ...	Local ...	Hd. Acctt. in charge under genl. supervision of Chief Asst.	Hd. Acct. in charge under genl. supervision of Chief Asst.
	61	Register showing the result of sales of Farms.	do. ...	Ditto ...	Ditto
	62	Day Book of Collections of Rental.	do. ...	Ditto ...	Ditto
	63	Personal Ledger of Farmers ..	do. ...	Ditto ...	Ditto
		Toddy.			
	64	Register showing the result of sales of Farms.	do. ...	Ditto ...	Ditto
	65	Day Book of Collections ...	do. ...	Ditto ...	Ditto
	66	Personal Ledger of Farmers ..	do. ...	Ditto ...	Ditto
		Miscellaneous.			
	67	Abstract Register of Miscellaneous on account of Beer, Bagani Toddy, Ganja, Opium, &c.	do. ...	Ditto ...	Ditto

† For this and previous two years a Local Form was fused under Government orders *vide* para 199 of Appendix D.

	...ccount ...	Local ...	Senior Accts.	Senior Accts.
30	Artware Account ...	Local ..	Ditto ...	Ditto
31	Sanitary Account ...	Local ...	Ditto ...	Ditto
32	Check Register of Remittances	Local ...	None ...	None
33	Clearance Reg. of Rev. Deposits	Codal ...	A 1st Grade Accti. in charge and none above him.	A 1st Grade Acct. in charge and none above him.
34	Clearance Reg. of Judl. Deposits	Codal .	Ditto ...	Ditto
35	Annual Balance Stats. of Bills	Local ...	Ditto ...	Ditto
36	Regr. of Loans to encumbered Jahgirdars, &c.	Codal ...	Maintained by an Accountant.	Chief Asst. and Asst. Comptr.
37	Reg. of Loans to Agricultural Banks	do. ...	Ditto ...	Ditto
38	Reg. of Advances to Land Impt. Loans.	Local ...	Ditto ...	Ditto
39	Personal Ledger of Loans to Irrigation wells.	do. ...	Ditto ...	Ditto
40	Personal Ledger of Loans to Saguvali Kattes.	do. ...	Ditto ...	Ditto
41	Do for Restoration of tanks...	do. ...	Ditto ...	Ditto
42	Do. for Plantations ...	do. ...	Chief Assistant...	Comptroller
43	Quarterly Balance Statements of above Loans.	do. ...	Maintained by Asst, Comptr. ...	Assistant Comptr
44	Presidency Bank Accounts ...	do. ...	Ditto	Ditto
45	Messrs. Coutts and Co.'s Accounts.	do. ...	Maintained by Asst. Comptroller.	Assistant Comptr.
46	Mysore Surplus Investment Account	do. ...	Ditto ...	Ditto
47	Railway Redemption Fund Act-	do. ...	Ditto	Ditto

by As-
mptr.
by Chief
ht.

ssistant
Comptroller.